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Docket No. F-8979

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Takazi IGAMI
Serial No. : 10/565,913
Filed : January 25, 2006
For : FLAT TUBE FOR HEAT EXCHANGER
Group Art Unit : 3744
Examiner : Allen J. Flanigan
Confirmation No. : 7472
Customer No. : 000028107

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C. Bruce Hamburg
(Name)

[Signature]
(Signature)

MAIL STOP AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

Sir:

In response to the Office Action of January 25, 2007 the following is respectfully submitted.